

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act and Rules, 2017 – Officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) – Assigning powers and functions under the Act – Notification - Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 396

Dated: 29-12-2020.
Read the following:

- (1) G.O. Ms. No.53 Finance (OP-I) Department, Dated 22-06-2020.
- (2) D.O.Letter no.Fin.01-STMT0MISC/12/2020-OP-I, Dt.24.07.2020.
- (3) Notification in G.O.Ms.No.260 Revenue (Commercial Taxes –II) Department, Dt.10.09.2020.

ORDER:

The following notification will be published in Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 29-12-2020.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section (4) read with section 3 of the Andhra Pradesh Goods and Services Tax Act, 2017,(Act No.16 of 2017)(APGST Act 2017) and Section 4 of the Integrated Goods and Services Tax Act,2017(Act No.13 of 2017), in partial modification of the orders issued vide notification in G.O.Ms.No.260 Revenue (Commercial Taxes –II) Department, Dt.10.09.2020, the Government of Andhra Pradesh hereby appoints the officers in the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI), as specified in column (2) of the Table below as State Tax Officers of corresponding rank as specified in column (3) of the said table, namely:

S.No. (1)	Officer in SDRI (2)	State Tax Officers of Commercial Taxes Department (3)
1.	Commissioner /Special Commissioner	Commissioner
2.	Joint Director	Additional / Joint Commissioner
3.	Deputy Director	Deputy Commissioner
4.	Assistant Director	Assistant Commissioner
5.	Senior Intelligence Officer	Deputy Assistant Commissioner
6.	Intelligence Officer	Goods and Service Tax Officer

The Officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) are invested with the powers and functions under the Sections of Andhra Pradesh Goods and Services Tax Act, 2017 specified in the following schedule and the rules made there under and the integrated Goods and Services Tax Act, 2017 as exercisable by the State Tax Officers of the corresponding rank shown in the above table:

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SCHEDULE

S.No.	Section	Functions Assigned
1	2	3
	10(5)	To determine tax and penalty referred to in this section.
	35(6)	Determination of amount of tax payable
	52(12)	To issue notice to furnish details of supply of goods and services and for stock of goods, to E- commerce operators
	61(1) & (3)	Scrutiny of returns
	63	Best judgment assessment of unregistered persons
	64(1)	To give permission to proceed for summary assessment, to protect interest of revenue
	64(1)	Summary assessment in certain special cases.
	64(2)	To withdraw summary assessment order, passed by proper officer after seeking due permission
	67(1)	Proper officer for the purpose of authorizing any other officer/officers for inspection at any place of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.
	67(2)	Proper officer for the purpose of authorizing any other officer/officers to search, and seize the goods, documents or books or things and confiscation.
	67(5)	To debar a person from whose custody any documents are seized to make copies thereof or to take extracts there from which may prejudicially affect the investigation
	67(7)	To extend the date of issuing notice in relation to seized goods after six months of seizure.
	67(8)	Goods of perishable or hazardous nature to be disposed off
	67(9)	To prepare an inventory of perishable or hazardous goods
	67(11)	Seizure of accounts, registers or documents
	68(3)	To intercept any conveyance to inspect documents, devices and goods.
	69	Power to arrest
	70(1)	Power to summon persons.
	71(1)	To authorize the officers to have access to business Premises.
	73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason other than fraud or any willful mis-statement or suppression of facts
	74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts.
	75(2) (5),(6) & (8)	General provisions relating to determination of tax.
	76(2),(3),(6) & (8)	Functions to be performed where tax collected has not been paid to Government.

	78	To require a taxable person to make payment within such period less than three months.
	79(1)	Functions to be performed in relation to recovery of any amount recoverable from any person.
	81	To give permission to charge or transfer any property made for adequate consideration and in good faith.
	83	Provisional Attachment to protect revenue in certain cases.
	Rule 86A	Conditions of use of amount available in electronic credit ledger.
	Section 122	Penalty for certain offences.
	123	To direct any person who fails to furnish any information under section 150 to pay a penalty.
	126(5)	To consider the fact of disclosure of the circumstances of a breach of the tax law by a person as a mitigating factor when quantifying a penalty for that person.
	127	To issue an order levying penalty under this section.
	129 (3)	To issue notice and pass an order in relation to tax and penalty of seized goods.
	129(6)	To reduce the period of compliance for payment of tax and penalty
	130(6) & (7)	Confiscation of goods and conveyance, taking possession of the things confiscated and levy of penalty, disposal of goods, depositing sale proceeds with the government and requisition fro Police assistance.
	142(1)	Miscellaneous transitional provisions
	150	Obligation to furnish information return.
	153	To take assistance from an expert
	154	Power to take samples.

The Officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) shall perform the above functions subject to the following conditions namely: -

- I. The powers/functions under sections 64(1)(Sl.No.6), 64(2), 67(1), 71(1) and 81 shall be exercised by the Commissioner/ Special Commissioner, APSDRI or by the Joint Director, APSDRI as specifically authorised by the Commissioner/ Special Commissioner, APSDRI in each case.
- II. The powers/functions under Sections 69 and 83 shall be exercised by the by the Commissioner/ Special Commissioner, Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) only.
- III. The powers/functions under other sections and Rules shall be exercised by the officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) only with the written permission of the Commissioner/ Special Commissioner, APSDRI.
- IV. All the above powers/functions shall be exercised by the officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) concurrently with the State Tax Officers of Commercial Taxes Department.
- V. The powers conferred shall be used with abundant caution and due diligence.
- VI. The Officers empowered may exercise powers conferred upon them in whole of the State:

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- VII. Where a case has already been made out by any Officer in the Commercial Tax Department and the proceedings have been initiated against a taxable person, the Officers in State Directorate of Revenue Intelligence shall not be empowered to initiate any action against such taxable person on the same issue.
- VIII. The Government may modify or amend the notification issued and can withdraw the powers/functions conferred.
- IX. The Commissioner, APSDRI shall brief the performance of the Directorate once in a month to the Special Chief Secretary (CT & Excise) and Hon'ble Dy.CM (Excise & CT).
- X. The Chief Commissioner of State Tax shall issue follow up orders under Section 167 read with Section 5(3) of APGST Act, 2017 notifying the Officers of APSDRI as Proper Officers as specified in this order.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To,
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for Publication of the Notification.
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Commissioner/Spl. Commissioner, State Directorate of Revenue Intelligence, A.P.

Copy to:

The Principal Accountant General, AP, Hyderabad.
The P.S. to Principal Secretary to the Hon'ble Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).
Law (H) Department,
The P.S. to the Spl.C.S (CT, Excise and Regn., & Stamps).
The PS to Principal Secretary to Government, Finance Department.
Sc/Sf

//FORWARDED::BY ORDER//

SECTION OFFICER